

BEFORE THE  
CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA

In the Matter of the Accusation Against:

**BRIAN BRELJE, AN ACCOUNTANCY  
CORPORATION**  
1590 South Coast Highway, Suite 16  
Laguna Beach, CA 92651

**Certified Public Accountancy Corporation**  
Certificate No. COR 1417

Respondent.

Case No. AC-2010-6

OAH No. 2010 090983

**DECISION AND ORDER**

The attached Stipulated Revocation of License and Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on March 4, 2011.

It is so ORDERED February 4, 2011.

  
\_\_\_\_\_  
FOR THE CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS

1 EDMUND G. BROWN JR.  
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2 JAMES M. LEDAKIS  
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*Attorneys for Complainant*

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9 **BEFORE THE**  
**CALIFORNIA BOARD OF ACCOUNTANCY**  
10 **DEPARTMENT OF CONSUMER AFFAIRS**  
**STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

Case No. AC-2010-6

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13 **CORPORATION**  
14 **1590 South Coast Highway, Suite 16**  
**Laguna Beach, CA 92651**

OAH No. 2010 090983

**STIPULATED REVOCATION OF**  
**LICENSE AND ORDER**

15 **Certified Public Accountancy Corporation**  
16 **Certificate No. COR 1417**

17 Respondent.

18  
19 In the interest of a prompt and speedy resolution of this matter, consistent with the public  
20 interest and the responsibility of the California Board of Accountancy of the Department of  
21 Consumer Affairs (Board), the parties hereby agree to the following Stipulated Revocation of  
22 License and Order which will be submitted to the Board for approval and adoption as the final  
23 disposition of the Accusation.

24 **PARTIES**

25 1. Patti Bowers (Complainant) is the Executive Officer of the Board. She brought this  
26 action solely in her official capacity, and is represented in this matter by Edmund G. Brown Jr.,  
27 Attorney General of the State of California, by Kathleen B.Y. Lam, Deputy Attorney General.  
28

2. Respondent Brian Brelje, An Accountancy Corporation (Respondent), is representing itself in this proceeding and has chosen not to exercise its right to be represented by counsel.

3. On or about September 5, 1980, the Board issued Certified Public Accountancy Corporation Certificate No. COR 1417 to Respondent. The Certified Public Accountancy Corporation Certificate expired on October 1, 2008, and has not been renewed.

4. On or about June 1, 1979, the Board issued Certified Public Accountant Certificate No. 27696 to Brian Brelje (Brelje). Accusation No. AC-2006-25 was filed on July 13, 2006, and the Board issued their Default Decision and order revoking Brelje's Certified Public Accountant Certificate on January 7, 2007.

## JURISDICTION

5. Accusation No. AC-2010-6 was filed before the Board, and is currently pending against Respondent. The Accusation and all other statutorily required documents were properly served on Respondent on July 23, 2010. Respondent timely filed its Notice of Defense contesting the Accusation. A copy of Accusation No. AC-2010-6 is attached as Exhibit A, and incorporated by reference.

## ADVISEMENT AND WAIVERS

6. Respondent has carefully read, and understands the charges and allegations in Accusation No. AC-2010-6. Respondent also has carefully read, and understands the effects of this Stipulated Revocation of License and Order.

7. Respondent is fully aware of its legal rights in this matter, including the right to a hearing on the charges and allegations in the Accusation; the right to be represented by counsel, at its own expense; the right to confront and cross-examine the witnesses against them; the right to present evidence and to testify on its own behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the production of documents; the right to reconsideration and court review of an adverse decision; and all other rights accorded by the California Administrative Procedure Act and other applicable laws.

8. Respondent voluntarily, knowingly, and intelligently waives and gives up each and every right set forth above.

1 CULPABILITY

2 9. Respondent admits the truth of each and every charge and allegation in Accusation  
3 No. AC-2010-6, agrees that cause exists for discipline, and stipulates to the revocation of its  
4 Certified Public Accountancy Corporation Certificate No. COR 1417 for the Board's formal  
5 acceptance.

6 10. Respondent understands that by signing this stipulation, it enables the Board to issue  
7 an order accepting the Stipulated Revocation of its Certified Public Accountancy Corporation  
8 Certificate without further process.

9 CONTINGENCY

10 11. This stipulation shall be subject to approval by the Board. Respondent understands  
11 and agrees that counsel for Complainant and the staff of the California Board of Accountancy  
12 may communicate directly with the Board regarding this stipulation, without notice to or  
13 participation by Respondent. By signing the stipulation, Respondent understands and agrees that  
14 it may not withdraw its agreement or seek to rescind the stipulation prior to the time the Board  
15 considers and acts upon it. If the Board fails to adopt this stipulation as its Decision and Order,  
16 the Stipulated Revocation and Order shall be of no force or effect, except for this paragraph, it  
17 shall be inadmissible in any legal action between the parties, and the Board shall not be  
18 disqualified from further action by having considered this matter.

19 12. The parties understand and agree that facsimile copies of this Stipulated Revocation  
20 of License and Order, including facsimile signatures thereto, shall have the same force and effect  
21 as the originals.

22 13. This Stipulated Revocation of License and Order is intended by the parties to be an  
23 integrated writing representing the complete, final, and exclusive embodiment of their agreement.  
24 It supersedes any and all prior or contemporaneous agreements, understandings, discussions,  
25 negotiations, and commitments (written or oral). This Stipulated Revocation of License and  
26 Order may not be altered, amended, modified, supplemented, or otherwise changed except by a  
27 writing executed by an authorized representative of each of the parties.  
28

14. In consideration of the foregoing admissions and stipulations, the parties agree that the Board may, without further notice or formal proceeding, issue and enter the following Order:

## ORDER

IT IS HEREBY ORDERED that Certified Public Accountancy Corporation Certificate No. COR 1417, issued to Respondent is revoked.

15. The revocation of Respondent's Certified Public Accountancy Corporation Certificate shall constitute the imposition of discipline against Respondent. This stipulation constitutes a record of the discipline and shall become a part of Respondent's license history with the Board.

16. Respondent shall lose all rights and privileges as an accountancy corporation in California as of the effective date of the Board's Decision and Order.

17. Respondent shall cause to be delivered to the Board its wall license certificate and, if one was issued, its pocket license on or before the effective date of the Decision and Order.

18. If it ever applies for licensure or petitions for reinstatement in the State of California, the Board shall treat it as a new application for licensure. Respondent must comply with all the laws, regulations and procedures for licensure in effect at the time the application or petition is filed, and all of the charges and allegations contained in Accusation No. AC-2010-6 shall be deemed to be true, correct and admitted by Respondent when the Board determines whether to grant or deny the application or petition.

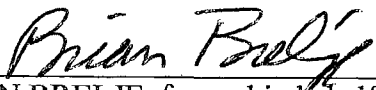
19. Respondent shall pay the Board its costs of investigation and enforcement in the amount of \$6,013.30, prior to issuance of a new or reinstated license.

1 ACCEPTANCE

2 On behalf of Respondent, I have carefully read the Stipulated Revocation of License and  
3 Order. I understand the stipulation and the effect it will have on my Certified Public  
4 Accountancy Corporation Certificate. I enter into this Stipulated Revocation of License and  
5 Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order  
6 of the California Board of Accountancy.

7  
8 DATED:

11/20/10

  
BRIAN BRELJE, for and in behalf of  
BRIAN BRELJE, AN ACCOUNTANCY  
CORPORATION

Respondent

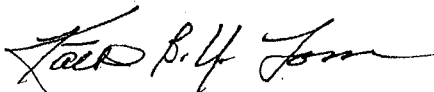
12 ENDORSEMENT

13 The foregoing Stipulated Surrender of License and Order is hereby respectfully submitted  
14 for consideration by the California Board of Accountancy of the Department of Consumer  
15 Affairs.

16 Dated: November 23, 2010

Respectfully submitted,

EDMUND G. BROWN JR.  
Attorney General of California  
JAMES M. LEDAKIS  
Supervising Deputy Attorney General



KATHLEEN B.Y. LAM  
Deputy Attorney General  
Attorneys for Complainant

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**Exhibit A**

**Accusation No. AC-2010-6**

1 EDMUND G. BROWN JR.  
Attorney General of California  
2 JAMES M. LEDAKIS  
Supervising Deputy Attorney General  
3 KATHLEEN B.Y. LAM  
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14 **1590 South Coast Highway, Suite 16**  
**Laguna Beach, CA 92651**

**A C C U S A T I O N**

15 **Certified Public Accountancy Corporation**  
16 **Certificate No. COR 1417**

17 Respondent.

18  
19 Complainant alleges:

20 **PARTIES**

21 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as  
22 the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.

23 2. On or about September 5, 1980, the California Board of Accountancy (Board) issued  
24 Certified Public Accountancy Corporation Certificate Number COR 1417 to Brian Brelje, An  
25 Accountancy Corporation (Respondent). The Certified Public Accountancy Corporation  
26 Certificate expired on October 1, 2008, and has not been renewed.

27 3. On or about June 1, 1979, the Board issued Certified Public Accountant Certificate  
28 No. 27696 to Brian Brelje (Brelje). Accusation No. AC-2006-25 was filed on July 13, 2006, and



1 the Board issued their Default Decision and Order revoking Brelje's Certified Public Accountant  
2 Certificate on January 7, 2007.

3 **JURISDICTIONAL STATUTES**

4 4. This Accusation is brought before the Board under the authority of the following  
5 laws.

6 5. Section 5050, subdivision (a), of the Code provides that no person shall engage in the  
7 practice of public accountancy in this state unless the person is the holder of a valid permit to  
8 practice public accountancy issued by the Board.

9 6. Section 5051 of the Code states, in pertinent part:

10 Except as provided in Sections 5052 and 5053, a person shall  
11 be deemed to be engaged in the practice of public accountancy within  
12 the meaning and intent of this chapter if he or she does any of the  
13 following:

14 (a) Holds himself or herself out to the public in any manner as  
15 one skilled in the knowledge, science, and practice of accounting,  
16 and as qualified and ready to render professional service therein as  
17 a public accountant for compensation.

18 (b) Maintains an office for the transaction of business as a  
19 public accountant.

20 "... "

21 7. Section 5100(g) of the Code states that after notice and hearing the Board may revoke,  
22 suspend, or refuse to renew any permit or certificate for unprofessional conduct that include, but  
23 is not limited to, willful violation of this chapter [California Accountancy Act] or any rule or  
24 regulation promulgated by the Board.

25 8. Section 5154 of the Code states that each director, shareholder, and officer of an  
26 accountancy corporation shall be a licensed person as defined in the Moscone-Knox Professional  
27 Corporation Act, or a person licensed to render the same professional services in the jurisdiction  
28 in which the person practices.

///

1           9.     Section 5156 of the Code states that an accountancy corporation shall not do or fail to  
2 do any act the doing of which or the failure to do which would constitute unprofessional conduct  
3 under any statute, rule or regulation now or hereafter in effect.

4           10.    Section 118, subdivision (b), of the Code provides that the expiration of a license  
5 shall not deprive the Board of jurisdiction to proceed with a disciplinary action during the period  
6 within which the license may be renewed, restored, reissued or reinstated.

7                                   **COST RECOVERY STATUTE**

8           11.    Section 125.3 of the Code provides, in pertinent part, that the Board may request the  
9 administrative law judge to direct a licentiate found to have committed a violation or violations of  
10 the licensing act to pay a sum not to exceed the reasonable costs of the investigation and  
11 enforcement of the case.

12                                   **FACTS**

13           12.     On or about April 14, 2009, Board Investigative CPA MacGregor went to  
14 Respondent's office in Laguna Beach, California. Investigator MacGregor observed office  
15 signage and mail box information reflecting the use of the CPA designation with Brelje's name.  
16 Once inside, she obtained one of Respondent's business cards reflecting the use of the corporation  
17 name. Investigator MacGregor also observed tax returns awaiting either review or pickup by  
18 clients.

19                                   **FIRST CAUSE FOR DISCIPLINE**

20                                   (Practicing Without a Valid Permit)

21           13.    Respondent is subject to disciplinary action under sections 5050(a), 5051, and 5154  
22 of the Code in that he was practicing public accountancy without a valid permit as described in  
23 paragraph 12, above

24                                   **SECOND CAUSE FOR DISCIPLINE**

25                                   (Violation of the California Accountancy Act)

26           14.    Respondent is subject to disciplinary action under section 5100(g) of the Code in that  
27 he willfully violated provisions of the California Accountancy Act as described in paragraph 12,  
28 above.

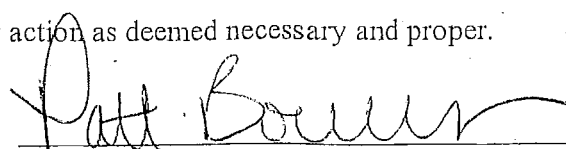


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3. Taking such other and further action as deemed necessary and proper.

DATED:

7/15/2010



PATTI BOWERS  
Executive Officer  
California Board of Accountancy  
Department of Consumer Affairs  
State of California  
*Complainant*

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